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December 27, 2010

VIA E-FILING

Cynthia T. Brown Chief, Section of Administration Office of Proceedings Surface Transportation Board 395 E Street, SW Washington, DC 20423

Re: Almanor Railroad Company—Abandonment Exemption—In Plumas and Lassen Counties, Cal., STB Docket No. AB 1052X

Notice of Consummation of Trail Use Agreement

Dear Ms. Brown:

Please find enclosed the Notice of Consummation of Trail Use Agreement concerning the subject railroad line in the above-captioned proceedings. Copies of this filing have been served on the parties of record included on the service list maintained for this proceeding.

Please do not hesitate to contact me if you have any questions.

Very truly yours,

Matthew Cohen **Enclosures**

All Parties of Record cc:

BEFORE THE SURFACE TRANSPORTATION BOARD

STB Docket No. AB 1052X

ALMANOR RAILROAD COMPANY—ABANDONMENT EXEMPTION—IN PLUMAS AN LASSEN COUNTIES, CAL.

NOTICE OF CONSUMMATION OF TRAIL USE AGREEMENT

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BEFORE THE SURFACE TRANSPORTATION BOARD

STB Docket No. AB 1052X

ALMANOR RAILROAD COMPANY—ABANDONMENT EXEMPTION—IN PLUMAS AND LASSEN COUNTIES, CAL.

NOTICE OF CONSUMMATION OF TRAIL USE AGREEMENT

With this filing, Collins Pine Company ("Collins") provides notice that it has entered into a trail use agreement with Almanor Railroad Company ("AL"), the abandoning railroad, for a 12.3 mile line of railroad (the "Line") located in Plumas and Lassen Counties, California. The Line runs between milepost 0.0 in Chester, California and milepost 12.3 near Clear Creek, California. Attached hereto as Exhibit A is a map of the Line that was previously submitted to the Board as part of AL's Notice of Exempt Abandonment.

Collins and AL entered into the agreement pursuant to the notice of interim trail use ("NITU") issued by the Board in the above-captioned proceeding on April 26, 2010. The agreement was consummated on October 20, 2010, within the 180-day period set by the NITU and 49 C.F.R. § 1152.29(d)(1).

Collins has executed a statement of willingness to assume financial responsibility for the Line as required by 49 C.F.R. § 1152.29(a) and a statement acknowledging that the Line is subject to future reactivation of rail service as provided for in 16 U.S.C. § 1247(d). Collins submitted those statements to the Board on March 17, 2010, as part of its request for issuance of a NITU.

Respectfully submitted,

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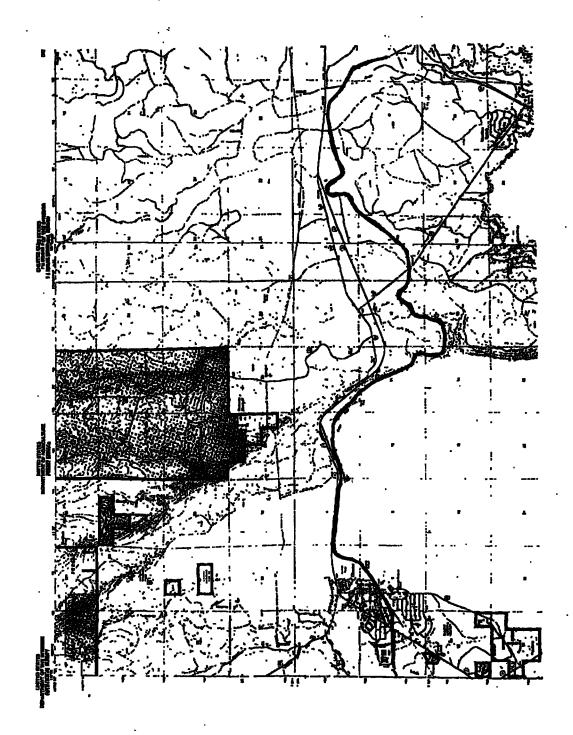
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December 27, 2010

EXHIBIT A

Map of the 12.3 mile-long rail corridor between Chester and Clear Creek in Plumas and Lassen Counties, California



Docket #: AB_1052_0_X

Case Title: ALMANOR RAILROAD COMPANY-ABANDONMENT EXEMPTION-IN PLUMAS AND LASSEN COUNTIES, CAL. Service List

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I certify that on this day I sent to the parties of record as set forth above via email/pdf and/or via U. S. Mail the following: (1) Cover letter to Cynthia T. Brown of the Surface Transportation Board; and (2) Notice of Consummation of Trail Use Agreement.

Teresa Bitseff, Legal Sectory

Dated: December 27, 2010 at Seattle, WA

STOEL RIVES LLP 600 University St., Ste 3600 Seattle, WA 98101 206-624-0900